

Lamoine School Department 2006-07 Budget Report

The Lamoine School Committee proposes a budget of \$2,130,273.47 for school year 2006-07. This represents an increase of \$9,433.64, or just 0.4%, over the 2005-06 budget. However, based on preliminary GPA estimates released by the Department of Education on February 2, and due to increased balance forward funds, **the local appropriation is expected to decrease. With the budget figures in use at this point, that decrease is \$97,093.10, or -6.2%.** Those figures may have to be amended at town meeting if more recent data is available.

Once again, high school tuition costs account for the largest single increase in the budget. The \$27,603 rise is the result of one more student than in the current budget and a 6% hike in the rate for all 84 students budgeted for. As has been pointed out in years past, increases in high school tuition costs and special education have driven increases in budgets in recent years while budgets for core K-8 programs fell below the 1994-95 level for four consecutive years before rising to just a 38% increase over 12 years, about 3% per year.

The remainder of the budget is essentially status quo. There are no new programs. There are no new positions. There are no anticipated changes to current positions. There are no new curriculum initiatives. There are a couple of large purchases. The instructional supply budget includes \$2,200 for the purchase of the 45 laptop units the school received through the state MLTI program and the instructional books budget is up by \$2,200 due the purchase of new math and writing materials. In addition, \$7,600 has been budgeted under capital improvements to pave the basketball court and replace windows on the south side of the building. There are also the inevitable increases in salaries and benefits, and there are adjustments for inflation. Higher diesel and heating oil prices, for example, add almost \$7,000 to the current budget and are almost \$16,000 higher than in the 2004-05 budget. There are some major savings in some other accounts including the school board (legal costs) and secondary special education (tuition).

The new Essential Programs and Services funding model and the property tax reform initiatives contained in L.D. #1 have had a great impact on local budgets, not only in the way that the state calculates its share of education, but in the way that towns adopt budgets for education. The Essential Programs and Services (EPS) funding model has been under development for a number of years. It started out as an effort to ensure equitable and adequate educational services statewide, based on the premise that if the resources and services provided to students by the best performing schools could be replicated at all schools, then students in schools all over Maine would have a better opportunity to achieve the standards set forth in Maine's Learning results. However, EPS ultimately became entwined with property tax reform and was transformed from a model for equity and adequacy to a scheme to achieve cost containment at the state government level. EPS became the centerpiece of the Governor's property tax reform initiative in L.D. #1 and has become a vehicle to achieve the twin policy objectives of 1) redefining the cost of education to achieve a lower total threshold that the state will have to eventually match 55% of, and 2) encouraging smaller and more rural schools to close and consolidate into bigger regional schools.

An important piece of L.D. #1 involved a change in the method required to approve school budgets. EPS redefines the cost of education and establishes, for each school unit, an amount of money that is required to provide K-12 education, *based on this new definition*, and the amount of the state and local shares, *based on this new definition*. A portion of any amounts needed above this newly defined limit are considered "non-essential". These costs must be totally borne by the local government and approved at town meeting by written ballot. Because the formula is structured to reward larger more urban districts and penalize smaller and rural districts, almost all districts in the northern two thirds of the state need to jump through the written ballot hoop. In fact, an article which

appeared in the February 17, 2005 edition of the Ellsworth American reported that Geoffrey Herman of the Maine Municipal Association informed a gathering of municipal officials that "80 percent of the schools in Maine and every school in Hancock County exceed the limit established by the Essential Programs and Services model." The new ballot process thus serves as a not so subtle stick designed to at least prompt an annual discussion about closing schools and consolidation in every small or rural Maine school unit.

LAMOINE SCHOOL DEPARTMENT

BUDGET AND REVENUE SUMMARY

2006-07

I. PROPOSED EXPENDITURES

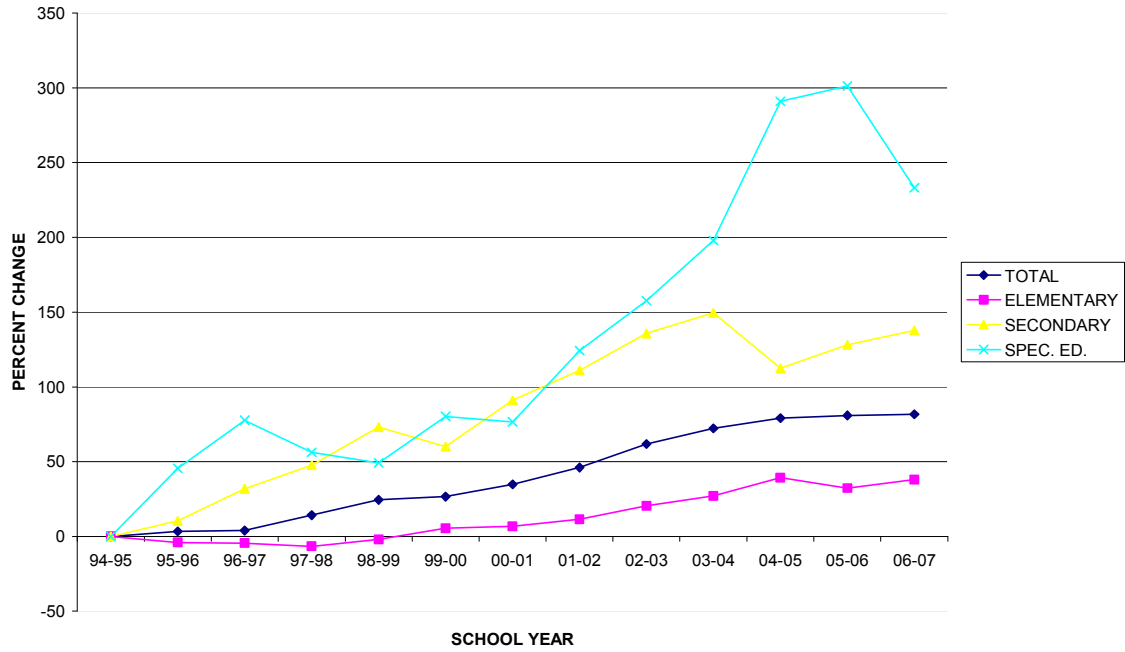
	2005-06	PROPOSED 2006-07	CHANGE	% CHANGE
TOTAL BUDGET	\$2,120,839.83	\$2,130,273.47	\$9,433.64	0.4%

II. PROPOSED REVENUE

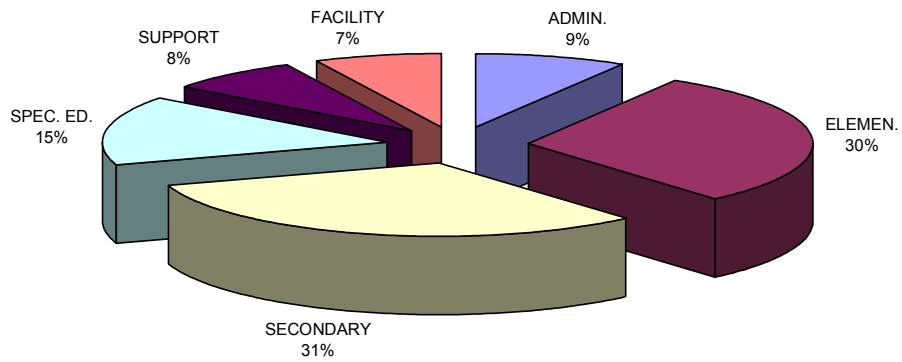
	2005-06	PROPOSED 2006-07	CHANGE	% CHANGE
BALANCE FORWARD	\$100,232.35	\$154,268.51	\$54,036.16	53.9%
STATE GENERAL PURPOSE AID	\$451,530.64	\$504,021.22	\$52,490.58	11.6%
STATE DEBT SERVICE AID	\$0.00	\$0.00	\$0.00	
TRANSFER FROM SURPLUS	\$0.00	\$0.00	\$0.00	
TRANSFER FROM RESERVE	\$0.00	\$0.00	\$0.00	
LOCAL APPROPRIATION	\$1,569,076.84	\$1,471,983.74	(\$97,093.10)	-6.2%
TOTAL REVENUE	\$2,120,839.83	\$2,130,273.47	\$9,433.64	0.4%

STATE GPA DATA BASED ON 2006-08 PRELIMINARY ESTIMATES
DEPT. ED. SPREADSHEET DATED 02/2/06

**LAMOINE SCHOOL DEPARTMENT
BUDGET TRENDS 1995-2007**



**LAMOINE SCHOOL DEPARTMENT
2006-07 PROPOSED BUDGET**



LAMOINE SCHOOL DEPARTMENT 2006-07 PROPOSED BUDGET

COST CENTERS/ACCOUNTS	2005-06	PROPOSED 2006-07	CHANGE	PERCENT CHANGE
ADMINISTRATION				
SCHOOL BOARD	\$20,767.47	\$12,622.68	(\$8,144.79)	-39.2%
SUPERINTENDENT'S OFFICE	\$57,685.33	\$61,185.39	\$3,500.06	6.1%
PRINCIPAL'S OFFICE	\$105,868.71	\$111,032.46	\$5,163.75	4.9%
ELEMENTARY PROGRAM				
INSTRUCTION	\$584,535.03	\$607,880.56	\$23,345.53	4.0%
GUIDANCE	\$350.00	\$350.00	\$0.00	0.0%
LIBRARY	\$16,444.99	\$16,942.77	\$497.78	3.0%
EXTRA CURRICULAR	\$10,874.48	\$13,741.04	\$2,866.56	26.4%
SECONDARY TUITION	\$642,425.20	\$670,028.00	\$27,602.80	4.3%
SPECIAL EDUCATION				
ELEMENTARY SPECIAL EDUCATION	\$199,476.66	\$203,509.58	\$4,032.92	2.0%
SECONDARY SPECIAL EDUCATION	\$187,980.00	\$118,251.08	(\$69,728.92)	-37.1%
SUPPORT SERVICES				
STUDENT TRANSPORTATION	\$117,448.00	\$114,766.00	(\$2,682.00)	-2.3%
HEALTH SERVICES	\$21,464.03	\$22,203.00	\$738.97	3.4%
FOOD SERVICES	\$15,000.00	\$20,000.00	\$5,000.00	33.3%
STAFF SUPPORT	\$1,500.00	\$4,800.00	\$3,300.00	220.0%
PHYSICAL PLANT				
OPERATION & MAINTENANCE	\$110,603.93	\$116,944.91	\$6,340.98	5.7%
LEASE OF CLASSROOMS	\$28,416.00	\$28,416.00	\$0.00	0.0%
DEBT SERVICE	\$0.00	\$0.00	\$0.00	
CAPITAL IMPROVEMENTS	\$0.00	\$7,600.00	\$7,600.00	
BUILDING STUDY	\$0.00	\$0.00	\$0.00	
TOTAL	\$2,120,839.83	\$2,130,273.47	\$9,433.64	0.4%

**K-8 ELEMENTARY
PER PUPIL OPERATING COSTS
HANCOCK COUNTY DISTRICTS
2004-05**

CRANBERRY ISLES	\$17,357
MOUNT DESERT	\$13,722
FRENCHBORO	\$13,464
SAD #76 SWAN'S ISLAND	\$12,521
BROOKLIN	\$10,735
CASTINE	\$10,525
PENOBSCOT	\$9,868
TREMONT	\$9,768
BROOKSVILLE	\$9,318
SOUTHWEST HARBOR	\$9,070
BLUE HILL	\$9,045
SEDEGEWICK	\$8,338
TRENTON	\$8,175
DEER ISLE-STONINGTON CSD	\$8,109
BAR HARBOR	\$7,837
OTIS/MARIAVILLE	\$7,538
AIRLINE CSD	\$7,309
DEDHAM	\$7,301
ORLAND	\$7,268
SURRY	\$7,088
HANCOCK	\$6,597
PENINSULA CSD	\$6,535
SAD #26 EASTBROOK	\$6,480
BUCKSPORT	\$6,461
LAMOINE	\$6,402
ELLSWORTH	\$5,561
SCHOODIC CSD	\$5,342
STATE OF MAINE (AVERAGE)	\$6,100
HANCOCK COUNTY (AVERAGE)	\$7,516
SCHOOL UNION 92 (AVERAGE)	\$7,015

PROPOSED BUDGET REPORT

Starting group-S: 000000

Ending group-S: "Last"

Detail or Summary: Detail

Account number	Description	7/01/04	7/01/05		7/01/06	Dollar inc. -dec.		
		To 6/30/05 Last-year	To 6/30/06 Current-budget	To 2/28/06 Act-to-date	To 6/30/07 Prop-budget			
SCHOOL BOARD								

2-000-231-110	BOARD STIPENDS	2,300.00	2,300.00	2,100.00	2,300.00	.00		
2-000-231-220	SCHOOL BOARD BENEFITS	164.13	235.98	160.67	245.98	130.80		
2-000-231-130	AUDIT	3,987.46	3,500.00	3,370.00	3,500.00	.00		
2-000-231-331	LEGAL	26,289.32	10,400.00	93.14	2,000.00	(8,080.00)		
2-000-231-520	LIABILITY INSURANCE	1,034.12	1,481.43	1,097.00	1,206.70	(274.79)		
2-000-231-540	ADVERTISING	1,069.15	1,500.00	1,759.25	1,500.00	.00		
2-000-231-610	MSBA/ASSOCIATION	706.00	750.00	706.00	750.00	.00		
2-000-231-890	BOARD EXPENSES	317.95	1,000.00	6,731.12	1,800.00	.00		
TOTAL - SCHOOL BOARD		35,808.13	20,767.47	16,017.18	12,622.68	(8,144.79)		
SUPERINTENDENT'S OFFICE								

2-000-232-300	PURCHASED PROF. SERVICES	42,645.36	45,135.01	21,440.58	48,082.06	2,924.05		
2-000-232-130	AUDIT	316.97	311.58	.00	330.20	24.62		
2-000-232-400	MAINTENANCE	4,563.53	3,756.44	2,865.04	4,221.48	455.04		
2-000-232-441	APPROVED LEASE	3,758.83	3,838.67	3,838.67	1,947.31	109.66		
2-000-232-500	OFFICE EXPENSE	2,975.28	3,279.76	1,200.66	1,124.72	44.96		
2-000-232-610	SUPPLIES	828.75	962.05	270.32	890.00	(72.05)		
2-000-232-624	HEAT	162.08	207.72	27.80	213.60	5.08		
2-000-232-700	EQUIPMENT	.00	173.10	.00	178.00	4.90		
2-000-232-920	SUPT'S OFFICE CONTINGENCY	.00	.00	.00	.00	.00		
TOTAL - SUPT'S OFFICE		55,250.80	57,685.33	29,658.59	61,185.19	3,600.04		
TRANSPORTATION								

2-000-270-110	DRIVERS	.00	.00	.00	.00	.00		
2-000-270-111	EXTRA TRIPS	.00	.00	.00	.00	.00		
2-000-270-120	SUBSTITUTES	.00	.00	.00	.00	.00		
2-000-270-200	DRIVER BENEFITS	.00	.00	.00	.00	.00		
2-000-270-300	CONTRACTED TRANSPORTATION	99,204.00	106,048.00	53,023.02	100,366.00	(5,482.00)		
2-000-270-430	OPERATION	.00	.00	.00	.00	.00		
2-000-270-431	FUEL	9,298.31	11,400.00	3,238.12	14,480.00	3,080.00		
2-000-270-520	BUS INSURANCE	.00	.00	.00	.00	.00		
2-000-270-550	BUS RESERVE	.00	.00	.00	.00	.00		
2-000-270-700	BUS PURCHASE	.00	.00	.00	.00	.00		
2-000-270-920	BUS REPAIR CONTINGENCY	.00	.00	.00	.00	.00		
TOTAL - TRANSPORTATION		108,494.31	117,448.00	56,261.14	114,766.00	(2,682.00)		

PROPOSED BUDGET REPORT

Account number	Description	7/01/04	7/01/05	To 2/28/06	7/01/06	Dollar inc./dec.
		To 6/30/05 Last year	To 6/30/06 Current budget		To 6/30/07 Prop budget	
INSTRUCTION						

2-110-100-110	TEACHERS	176,205.49	413,503.00	229,543.85	429,649.00	16,146.00
2-110-100-114	AIDES	870.00	.00	.00	.00	.00
2-110-100-119	SUMMER PROGRAM	2,865.00	2,320.00	2,460.00	2,240.00	(480.00)
2-110-100-120	SUBSTITUTES	5,070.00	5,525.00	2,645.00	3,950.00	425.00
2-110-100-210	HEALTH/DENTAL/LTD INSURANCE	43,608.38	73,765.34	43,293.43	63,415.20	9,848.86
2-110-100-211	INST. MEDICARE	4,038.43	5,462.38	2,453.33	3,469.59	207.21
2-110-100-220	FICA	.00	.00	8.84	.00	.00
2-110-100-240	UNEMPLOYMENT COMP.	1,242.86	1,125.44	90.04	1,131.70	6.26
2-110-100-250	WORKER COMP	1,420.80	2,572.46	2,339.93	2,679.82	90.16
2-110-100-260	TEACHER EDUCATION	7,090.82	5,580.00	1,473.00	7,063.00	1,563.00
2-110-100-300	PURCHASED INSTRUCTION SERVICES	.00	10,670.00	.00	7,170.00	(3,500.00)
2-110-100-320	STAFF DEVELOPMENT	3,750.00	3,680.00	3,680.00	3,450.00	(250.00)
2-110-100-340	TESTING MATERIALS	3,217.26	3,140.00	3,160.00	3,160.00	.00
2-110-100-420	SERVICE CONTRACTS	3,616.53	10,746.21	2,436.52	8,251.25	(2,494.96)
2-110-100-430	MAINTENANCE	620.86	1,200.00	2,686.56	1,200.00	.00
2-110-100-580	CONFERENCES	1,261.40	3,000.00	2,587.63	3,000.00	.00
2-110-100-610	SUPPLIES	22,327.44	18,695.00	10,463.55	21,860.00	3,165.00
2-110-100-640	BOOKS/PERIODICALS	14,954.92	12,000.00	9,885.67	14,220.00	2,220.00
2-110-100-650	AUDIO/VISUAL	432.50	500.00	399.99	500.00	.00
2-110-100-730	EQUIPMENT AND TECHNOLOGY	11,437.71	3,190.00	3,621.88	.00	(3,190.00)
2-110-100-890	CULTURAL PROGRAMS	6,398.12	7,400.00	5,453.00	7,080.00	(520.00)
TOTAL - INSTRUCTION		532,428.54	684,535.00	327,797.72	607,880.58	23,345.53
GUIDANCE						

2-110-212-110	SALARY	6,981.66	.00	.00	.00	.00
2-110-212-210	HEALTH/DENTAL/LTD INSURANCE	559.26	.00	.00	.00	.00
2-110-212-211	MEDICARE	101.24	.00	.00	.00	.00
2-110-212-240	UNEMPLOYMENT	83.78	.00	.00	.00	.00
2-110-212-250	WORKER COMPENSATION	46.85	.00	.00	.00	.00
2-110-212-260	EDUCATION	.00	.00	.00	.00	.00
2-110-212-580	CONFERENCES/TRAVEL	.00	.00	.00	.00	.00
2-110-212-610	SUPPLIES	221.83	250.00	.00	250.00	.00
2-110-212-640	TEXT/PERIODICALS	99.45	100.00	.00	100.00	.00
2-110-212-730	EQUIPMENT	.00	.00	.00	.00	.00
TOTAL - GUIDANCE		8,094.03	350.00	.00	350.00	.00

PROPOSED BUDGET REPORT

Account number	Description	7/01/04	7/01/05	To 2/28/06	7/01/06	Dollar inc.-dec.
		To 6/30/05 Last-year	To 6/30/06 Current-budget		To 6/30/07 Prop-budget	
HEALTH						

2-110-213-100	NURSE WAGES	.00	.00	.00	.00	.00
2-110-213-200	NURSE BENEFITS	.00	.00	.00	.00	.00
2-110-213-300	CONTRACTED NURSING	25,929.27	20,122.28	9,546.15	21,203.00	1,080.72
2-110-213-500	NURSE EXPENSES	.00	.00	.00	.00	.00
2-110-213-610	SUPPLIES	688.77	400.00	278.79	500.00	100.00
2-110-213-730	EQUIPMENT/TECHNOLOGY	.00	441.75	.00	.00	(441.75)
2-110-213-900	BLOODBORNE DISEASE PREVENTION	20.55	500.00	.00	500.00	.00
TOTAL - HEALTH		26,638.59	21,464.03	9,824.94	22,203.00	738.97
STAFF SUPPORT SERVICES						

2-110-221-320	IMPROVEMENT OF INSTRUCTION	722.11	1,500.00	.00	4,800.00	3,300.00
TOTAL - STAFF SUPPORT SERVICES		722.11	1,500.00	.00	4,800.00	3,300.00
LIBRARY CENTER						

2-110-222-110	LIBRARY STAFF	8,775.62	8,321.67	5,657.19	8,609.16	287.49
2-110-222-200	LIBRARY STAFF BENEFITS	1,241.30	1,525.32	876.60	1,733.61	210.39
2-110-222-260	EDUCATION	.00	.00	.00	.00	.00
2-110-222-500	CONFERENCES/TRAVEL	301.54	300.00	277.00	300.00	.00
2-110-222-610	SUPPLIES	183.94	500.00	210.52	500.00	.00
2-110-222-640	BOOKS/PERIODICALS LIBRARY	6,428.79	5,000.00	4,571.81	5,000.00	.00
2-110-222-650	LIBRARY AUDIO-VISUAL	765.00	800.00	508.23	800.00	.00
2-110-222-730	LIBRARY EQUIPMENT/TECHNOLOGY	.00	.00	.00	.00	.00
TOTAL - LIBRARY CENTER		17,705.19	16,446.99	12,101.15	16,942.77	497.78
PRINCIPAL'S OFFICE						

2-110-241-110	PRINCIPAL'S SALARY	61,865.96	64,031.00	37,059.10	66,272.00	2,241.00
2-110-241-111	SECRETARY'S SALARY	18,261.76	18,646.95	11,522.90	19,294.10	647.15
2-110-241-310	HEALTH/DENTAL/LTD INSURANCE	12,907.84	14,514.44	8,346.52	17,450.47	3,115.89
2-110-241-311	MEDICARE	1,162.73	1,194.81	704.35	1,240.71	45.88
2-110-241-320	PRINCIPAL'S OFFICE - PICA	1,127.39	1,156.11	714.42	1,196.23	40.12
2-110-241-340	UNEMPLOYMENT COMP.	269.31	182.02	27.49	182.00	.00
2-110-241-350	WORKER COMP.	283.49	504.34	475.73	521.95	17.41
2-110-241-260	EDUCATION	.00	964.00	.00	.00	1964.00
2-110-241-420	SERVICE CONTRACTS	106.49	850.00	.00	850.00	.00
2-110-241-430	PRINCIPAL/MAINTENANCE	.00	200.00	.00	200.00	.00
2-110-241-530	POSTAGE	454.48	750.00	252.31	750.00	.00
2-110-241-580	CONFERENCES/TRAVEL	1,396.52	1,450.00	1,168.26	1,450.00	.00
2-110-241-610	SUPPLIES	1,054.41	1,250.00	896.78	1,250.00	.00
2-110-241-730	EQUIPMENT AND TECHNOLOGY	398.72	.00	.00	.00	.00
2-110-241-810	TELE	325.80	375.00	445.40	375.00	.00
TOTAL - PRINCIPAL'S OFFICE		99,505.49	105,868.71	61,313.34	111,532.44	5,163.75

PROPOSED BUDGET REPORT

Account number	Description	7/01/04	7/01/05	7/01/06	Dollar
		To 6/30/05 Last-year	To 6/30/06 Current-budget	To 6/30/07 Prop-budget	

OPERATION/MAINTENANCE					

2-110-260-110	CUSTODIANS	31,276.99	34,955.80	19,522.18	(1,257.40)
2-110-260-210	HEALTH INSURANCE	1,189.36	.00	1,136.92	.00
2-110-260-320	FICA/MEDICARE	2,391.90	2,875.95	1,493.46	(88.52)
2-110-260-340	UNEMPLOYMENT COMP.	252.37	182.00	60.82	.00
2-110-260-350	WORKER COMP	995.48	1,782.63	1,641.24	(59.81)
2-110-260-410	UTILITIES	16,180.61	18,100.00	6,389.87	6,300.00
2-110-260-420	CONTRACTED	12,680.02	13,616.00	8,380.11	681.00
2-110-260-430	MAINTENANCE	7,511.62	6,300.00	8,280.76	550.00
2-110-260-450	REMODELING	.00	.00	.00	.00
2-110-260-530	BUILDING INSURANCE	4,492.31	4,895.79	3,097.00	(1,489.09)
2-110-260-531	TELECOMMUNICATIONS	2,595.70	2,699.76	1,359.69	(336.00)
2-110-260-610	SUPPLIES	13,142.26	11,600.00	7,282.28	.00
2-110-260-624	HEAT	15,282.14	15,000.00	13,736.34	3,940.00
2-110-260-730	EQUIPMENT	5,959.81	2,000.00	835.00	(2,000.00)

TOTAL - OPERATION/MAINTENANCE		112,950.57	110,603.93	73,213.67	6,140.98

OPERATION BUILDING SERVICES					

2-110-262-841	PORTABLE CLASSROOM	28,416.00	28,416.00	28,416.00	.00

TOTAL - OPERATION BLDG SERV.		28,416.00	28,416.00	28,416.00	.00

FACILITIES/CAPITAL IMPROVEMENTS					

2-110-400-450	MINOR CAPITAL PROJECTS	6,176.06	.00	.00	7,600.00
2-110-430-720	BUILDING STUDY	.00	.00	393.68	.00

TOTAL - CAPITAL IMPROVEMENTS		6,176.06	.00	393.68	7,600.00

DEBT SERVICE					

2-110-510-830	INTEREST	.00	.00	.00	.00
2-110-510-910	PRINCIPAL	.00	.00	.00	.00

TOTAL - DEBT SERVICE		.00	.00	.00	.00

CONTINGENCY					

2-110-600-920	CONTINGENCY	.00	.00	.00	.00

TOTAL - CONTINGENCY		.00	.00	.00	.00

P R O P O S E D B U D G E T R E P O R T

Account number	Description	7/01/04	7/01/05	7/01/06	Dollar
		To 6/30/05	To 6/30/06	To 6/30/07	
		Last-year	Current-budget	Ant-to-date	inc.-dec.
SECONDARY					

2-120-100-561	TUITION TO PUBLIC SCHOOLS	570,419.50	594,298.00	114,758.00	58,922.00
2-120-100-563	TUITION TO PRIVATE SCHOOLS	27,911.02	83,752.00	9,836.62	(28,472.00)
2-120-100-564	INSURED VALUE FACTOR	2,751.09	4,375.20	287.22	(2,847.20)
2-120-100-920	TUITION CONTINGENCY	.00	.00	.00	.00
TOTAL - SECONDARY		600,681.63	682,425.20	124,871.89	27,602.80
ELEMENTARY SPECIAL EDUCATION					

2-200-100-110	SPEC. ED. TEACHER	41,034.96	42,692.00	27,872.84	(7,270.00)
2-200-100-111	SPEECH CLINICIAN	12,001.50	17,094.00	130.00	666.00
2-200-100-112	GIFTED/TALENTED PROGRAM INST.	16,611.51	15,406.00	15,899.26	13,719.00
2-200-100-114	SPECIAL ED AIDS	71,731.14	78,323.70	45,628.58	4,543.12
2-200-100-119	TUTORING/SUMMER PROGRAMS	.00	.00	.00	.00
2-200-100-120	SPEC. ED. SUBSTITUTES	45.00	450.00	.00	50.00
2-200-100-210	HEALTH/DENTAL/LTD INSURANCE	9,146.96	18,456.15	4,513.65	(12,177.34)
2-200-100-211	SPEC. ED. - MEDICARE	3,041.07	1,145.12	851.65	577.32
2-200-100-220	SPECIAL ED - FICA	2,428.17	3,027.83	1,278.82	178.57
2-200-100-240	UNEMPLOYMENT COMP.	877.21	641.00	210.51	641.55
2-200-100-250	WORKER COMP	393.77	742.16	700.07	(17.55)
2-200-100-260	TEACHER EDUCATION	361.60	964.00	.00	1,000.00
2-200-100-280	GIFTED/TALENTED PROG. BENEFITS	4,292.06	3,071.43	264.48	3,411.84
2-200-100-290	SPEECH BENEFITS	366.83	1,216.66	100.54	2,214.96
2-200-100-300	OCCUPATIONAL THERAPY	.00	1,000.00	.00	1,000.00
2-200-100-310	PHYSICAL THERAPY	159.25	2,000.00	.00	1,000.00
2-200-100-315	CONTRACTED SPEECH	3,737.00	5,400.00	1,228.00	5,400.00
2-200-100-320	CONTRACTED G/T SERVICES	.00	.00	.00	.00
2-200-100-334	EVALUATION	3,185.00	4,000.00	3,163.98	4,000.00
2-200-100-335	SAMCOCK COUNTY ED. CO-OP	.00	.00	.00	.00
2-200-100-360	CONTRACTED SP ED INSTRUCTION	.00	.00	.00	.00
2-200-100-400	SPEC. ED. MAINTENANCE	168.46	250.00	.00	250.00
2-200-100-510	TRANSPORTATION	.00	.00	552.04	.00
2-200-100-561	TUITION	.00	.00	.00	.00
2-200-100-580	CONFERENCES	27.38	400.00	58.00	400.00
2-200-100-590	SPEECH EXPENSES	.00	500.00	.00	500.00
2-200-100-610	SUPPLIES	247.47	900.00	13.82	600.00
2-200-100-615	GIFTED/TALENTED PROG. MATERIAL	74.30	1,000.00	1,057.45	1,000.00
2-200-100-640	SPECIAL ED - BOOKS/PERIODICALS	.00	200.00	.00	200.00
2-200-100-650	AUDIO/VISUAL MATERIALS	.00	.00	.00	.00
2-200-100-730	SPEC. ED. - EQUIPMENT/TECHNOL.	.00	.00	.00	.00
TOTAL - ELEMENTARY SPEC. ED.		175,956.64	199,476.68	101,537.46	4,032.92

PROPOSED BUDGET REPORT

Account number	Description	7/01/04	7/01/05	7/01/06	7/01/06	Dollar inc.-dec.
		To 6/30/05 Last-year	To 6/30/06 Current-budget	To 6/30/07 Ant-to-date	To 6/30/07 Prop-budget	

SECONDARY SPECIAL EDUCATION						

2-200-200-110	PROFESSIONAL SALARIES	.00	.00	.00	.00	.00
2-200-200-114	EDUCATION TECHNICIANS	.00	.00	.00	13,300.00	13,300.00
2-200-200-119	TUTORS/SUMMER PROGRAMS	6,774.74	.00	2,001.12	.00	.00
2-200-200-200	PAYROLL COSTS	96.04	.00	.00	367.88	367.88
2-200-200-210	HEALTH/DENTAL/LTD INSURANCE	.00	.00	.00	.00	.00
2-200-200-300	OCCUPATIONAL THERAPY	.00	.00	375.00	1,500.00	1,500.00
2-200-200-310	PHYSICAL THERAPY	.00	.00	4,590.00	10,000.00	10,000.00
2-200-200-315	SPEECH AND HEARING	.00	.00	.00	.00	.00
2-200-200-334	EVALUATION	11,144.38	.00	6,430.45	2,000.00	2,000.00
2-200-200-360	CONTRACTED SPEC. ED. SERVICES	3,000.00	.00	.00	.00	.00
2-200-200-400	MAINTENANCE	.00	.00	.00	.00	.00
2-200-200-500	EXPENSES	.00	.00	.00	.00	.00
2-200-200-510	TRANSPORTATION	1,303.88	.00	3,035.59	14,000.00	14,000.00
2-200-200-581	TUITION	192,849.02	187,710.00	26,202.02	76,564.00	(111,144.00)
2-200-200-600	SUPPLIES/BOOKS/MATERIALS	.00	250.00	11.67	500.00	250.00
2-200-200-730	EQUIPMENT/TECHNOLOGY	.00	.00	.00	.00	.00
TOTAL- SECONDARY SPEC. ED.		215,448.90	187,960.00	42,645.85	118,251.08	169,728.92

EXTRA CURRICULAR						

2-400-100-110	EXTRA-CURRICULAR STAFF	5,750.00	6,373.00	1,684.00	2,016.00	2,643.00
2-400-100-200	EXTRA-CURRICULAR BENEFITS	422.59	701.48	100.01	825.04	223.56
2-400-100-300	PURCHASED SERVICES	1,605.00	1,600.00	360.00	1,600.00	.00
2-400-100-610	SUPPLIES	1,741.92	2,200.00	525.75	2,200.00	.00
2-400-100-730	EXTRA CURR. - EQUIPMENT	762.00	.00	.00	.00	.00
TOTAL - EXTRA CURRICULAR		10,281.51	10,874.48	2,670.76	13,741.04	2,868.56

FOOD SERVICES						

1-910-110-920	FOOD SERVICE FUND TRANSFER	15,000.00	15,000.00	15,000.00	20,000.00	5,000.00
TOTAL - FOOD SERVICES		15,000.00	15,000.00	15,000.00	20,000.00	5,000.00

Grand totals:		2047,607.14	2120,839.83	903,730.59	2120,273.47	8,433.64
